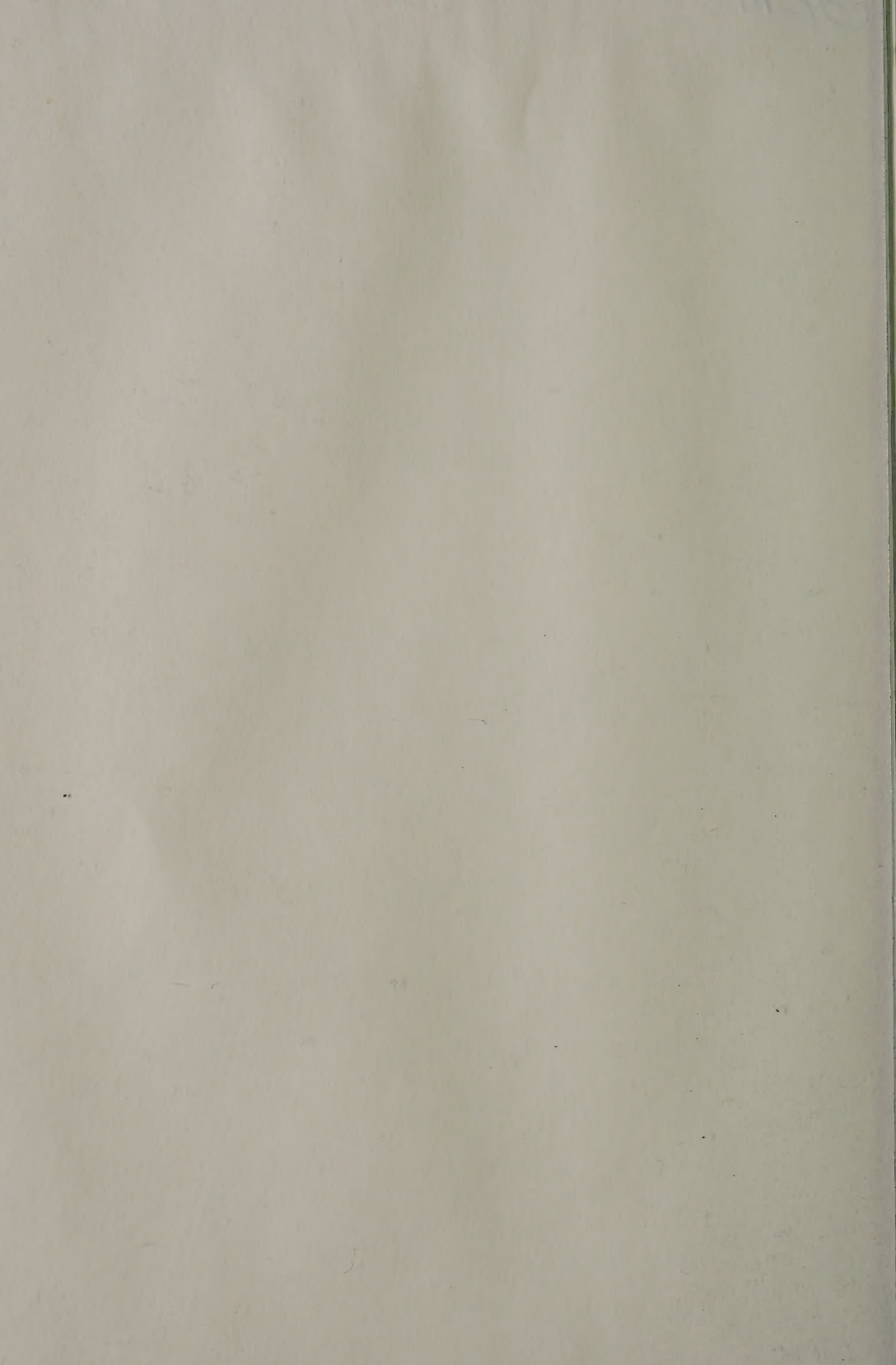
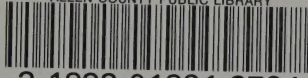






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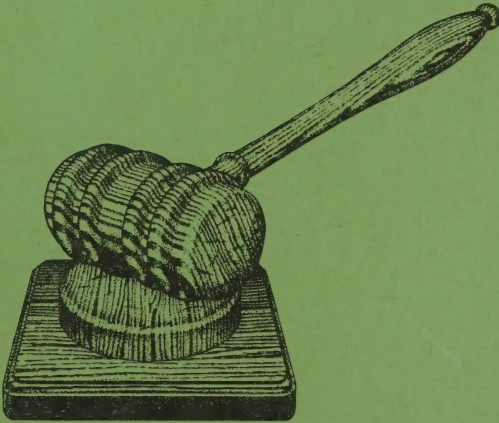




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Annual Report  
OF THE  
Municipal Officers  
FOR THE YEAR  
1984-85



OF THE TOWN OF  
Lubec

MAINE





ANNUAL REPORT  
of the  
MUNICIPAL OFFICERS  
of the  
TOWN OF LUBEC, MAINE  
1984-85

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**MUNICIPALITY OF LUBEC, MAINE  
1985 ASSESSOR'S NOTICE**

In accordance with Title 36, M.R.S.A, Sec. 706 as amended, the Assessors of the Municipality of Lubec hereby give notice to all persons liable to taxation in said municipality, that they will be in session at the Lubec Town Office in said municipality, on the 9th and 10th of April, at 8:30 a.m. to 4:00 p.m. for the purpose of revising lists of the polls and estates taxable in said municipality.

**Resident Owners**

All the inhabitants of the Municipality of Lubec, Maine and all Administrators, Executors, Trustees, etc., of all estates taxable in said municipality of such persons are hereby notified to MAKE AND BRING INTO THE ASSESSORS TRUE AND PERFECT LISTS OF THEIR POLLS AND ALL THEIR ESTATES, REAL AND PERSONAL, not by law exempt from taxation, of which they possessed on the first day of April, 1985; and be prepared to make oath to the truth of the same and to answer all proper inquiries in writing as to the nature, situation and value of their property liable to be taxed.

**Estates Distributed**

And when estates of persons deceased have been distributed during the past year, or have changed hands from any cause, the Executor, Administrator, or other persons interested, are hereby warned to give notice of such change, and in default of such notice will be held under the law to pay the tax assessed although such estate has been wholly distributed and paid over.

**Persons Doomed**

And any person who neglects to comply with this notice is thereby barred of his right to make application to the ASSESSORS or the COUNTY COMMISSIONERS, for any abatement of his taxes, unless he offers such list with his application and satisfies them that he was unable to offer it at the time appointed.

Blank schedules will be furnished at the Assessor's Office on application. Date Posted, 3/16/85.

Carlton R. Leighton, Emery Hallet, William A. Corey,  
John B. Lawrence  
ASSESSORS



## TOWN OFFICERS

### Selectmen, Assessors & Overseers of the Poor

Carlton R. Leighton, Chairman, 1987  
 John B. Lawrence, Vice-Chm., 1985     Ann U. Theeman, 1987  
 Emery L. Hallett, 1985     William A. Corey, 1986

### Manager\*

Dana E. Bradley

Code Enforcement Officer\*     Road Commissioner\*  
 Regional Planning Commission\*     Tax Collector\*  
 Agent Overseer of the Poor\*

### Town Clerk

Marylyn C. Curtis, CMC, CCM

Bookkeeper     Excise Collector\*  
 Deputy Tax Collector\*     Treasurer\*  
 Registrar of Voters\*

### Secretary

Kathleen P. Salko

### Health Officer\*

Joseph C. O'Brien

### Animal Control Officer\*

John Case

### Police Officers\*

Joseph C. O'Brien, Sgt. L-2     Ivan L. Archer, Sgt. L-3  
 Randy Huckins L-7     Jeff Varney L-4  
 Richard J. Murray L-5     Ray A. Rice L-9

### Budget Committee

Jill Mulholland, 1986     Helen M. Burns, 1987  
 Peter C. Boyce, 1985

### Lubec Water & Electric District Trustees

Charles B. Lookabaugh, 1985     Carlton E. Corey, 1986  
 Ralph C. Bronson, 1985

### Sewer District Trustees

Norris M. Marston, 1986     Clifton S. Morong, 1987

Town Officers (Continued):**Harbor Master\***

Otis H. McCaslin

**Sub-Registrar - Burial\***

Michael F. Wilson

**Plumbing & Building Inspector\***

Sheldon M. Stanley

**Planning Board\***

James L. Simmonds, Chairman

Faye Clark

Harry Boucher

Alden Green

Beverly V. Trenholm

**Shellfish Warden\***

Lance E. Robinson

**Civil Defense Director\***

Donald B. Hampton

**Shellfish Conservation Committee\***

Harold L. Baily, Chairman

John D. Lyons

Maurice Denbow, Sr.

Donald Parker

James Jones

**Highway Safety Committee\***

Irving M. Mahar

Donald B. Hampton

William A. Corey

Robert S. Peacock

**Fair Hearing Board\***

R. Bryce Reynolds

Helen M. Burns

Nina M. Bridges

**Economic Development Committee\***

R.O. Voight, Chairman

Peter C. Boyce

Larry M. Brown

Sheldon M. Stanley

Iley H. Walston



### **Parks & Recreation Committee\***

Albert Gardner, Chairman  
Gary Gilpatrick

Marilyn Gilpatrick  
Calvin O. Case

Gloria Fuller

### **Board of Appeals\***

Donald B. Hampton

Robert D. Murray

Eugene C. Sprague

### **Fire Chief\***

Errol F. Tinker

### **Assistant Fire Chief\***

Robert S. Peacock

Albert H. Gardner

### **Fire Captain\***

Wayne A. Morong

Joseph C. O'Brien

### **Ambulance Corps Officers**

Captain

Betty E. Fitzsimmons

Executive Officer

Clifton S. Morong

Secretary

Shirley Morong

Treasurer

Donald B. Hampton

Maintenance Officer

Sharley Fitzsimmons

Scheduling Officer

Sherrill Townsend

Training Officer

Marlene Denbow

EMS Representative

Edwin J. Huntley

### **Revolving Loan Fund Trustees**

Peter C. Boyce, Chairman

John Farmer

Geraldine Green

Alden Green

Harry Boucher

William A. Corey

Beverly V. Trenholm, Administrator

### **State Senator District No. 7**

Larry M. Brown

Home Address:

44 Washington Street

Lubec, Maine 04652

Tel. 733-2051

Capitol Address:

Senate Chamber

Augusta, Maine 04333

Tel. 289-3601

1-800-452-6900

## State Representative District No. 103

Harry L. Vose

Homes Address:  
24 Third Street  
Eastport, Maine 04631  
Tel. 853-2893

Capitol Address:  
House of Representatives  
State House Station #2  
Augusta, Maine 04333  
Tel. 289-2866

### United States Senators

William S. Cohen  
S. H. 530 Senate Office Building  
Washington D.C. 20510  
George J. Mitchell  
344 Russell Senate Office Building  
Washington, D.C. 20510

### Representatives to Congress

Olympia J. Snowe  
133 Cannon House Office Building  
Washington, D.C. 20515  
John R. McKernan, Jr.  
1428 Longworth Office Building  
Washington, D.C. 20515

\*Appointive Offices



## MANAGER'S REPORT

My fifth year as Lubec's manager is drawing to a close and as it does, I feel the time has come to briefly evaluate the progress of those years.

Lubec is blessed with many hard working, community-minded citizens, and over the past years the efforts of those individuals have brought our waterfront out of a bleak environment and into an era of respectability.

The piers and pilings that were once a topic of much discussion have been removed and sewerage lines now extend to the low water mark, rather than the upper beach.

The Reverend Donald Stockford Memorial Park, and a smaller version constructed by the Post Office, now welcomes our visitors, and provides an elegance to our waterfront that was previously unknown.

Upper Water Street, in like fashion, has been given new life and the bounds for continued prosperity is limited only by our own willingness to make it continue. Progress is even now being made to establish a car ferry service to connect us with our friends across the bay. Twelve thousand dollars (\$12,000.00) has been designed to study the feasibility of such an undertaking.

The efforts of your Selectmen, your Planning Board, the Economic Development Committee and the Chamber of Commerce continue to make your wishes a reality.

In 1981 the Selectmen vigorously pursued the DEP program to open clam flats that were closed because of pollution. Over \$147,698.15 of state money has been contributed to that cause to date, and the work continues.

People like Monty Denbow, Harold Bailey, John Lyons, Ike Denbow, David McCurdy, Donald Parker and James Jones have worked many hours as members of our Shellfish Conservation Committee, to see that this resource is managed to its fullest potential.

When fire destroyed most of the American Can building the Army Corps of Engineers spent over \$40,000.00 (forty thousand dollars) to rip-rap the shore side of Commercial

### Manager's Report (Continued):

Street, that was once protected by the building, thereby allowing the trucking needed for Booth Fisheries to continue uninterrupted.

From that project comes another hope for the future, in that shoring up of that area and the availability of the remaining concrete structure of the plant has convinced the people of the Passamaquoddy Electronics firm to invest its time and money to the building of a new industry for our town. The possibility of good things to come from this enterprise is very promising and deserves our full support.

The Lubec Revolving Loan Fund has proven to be a model of success. The trustees for this program, Joe Ingalls, John Lawrence, James Simmonds, Peter Boyce, John Farmer, Geraldine Green, Ike Denbow, Alden Green, Harry Boucher, William Corey and the Administrator Beverly Trenholm, have contributed countless hours to the cause of improving our economic condition by giving our local businessmen the incentive and encouragement to invest in the future of our community.

The work of your town employees deserves a note of recognition also. The Highway Department's road preparation in past years paid off this year in allowing for the following graveling projects in addition to routine maintenance:

Straight Bay Road,  $\frac{1}{4}$  mile, 489 yards

Crows Neck Road, 1 mile, 965 yards

Lead Mines Road, 1 mile, 906 yards

And with the use of the state's local road assistance block grant program, our department was able to resurface the following paved roads with a new cold mix product available from the Maine Asphalt Paving Co.: Boot Cove and Maple Tree Rd.

Spot surfacing was also done as needed on the Dump Road, and the Straight Bay Road, using this mixture.

The following in-town roads were shimmed and/or sealed by Maine Asphalt Paving;

Maple Tree,  $\frac{2}{10}$  mile; Boot Cove,  $\frac{2}{10}$  mile; School Street,  $\frac{3}{10}$  mile; Summer Street,  $\frac{2}{10}$  mile; Mowry Street,  $\frac{1}{10}$  mile; Dewey Street,  $\frac{1}{10}$  mile; and South Street,  $\frac{1}{10}$  mi.



### Manager's Report (Continued):

The highway crew has worked diligently to maintain and improve our 38+ mile road system and I believe they are deserving of credit for the performance of this work.

Your Police Department has proven to be an example of the spirit of cooperation and concern for the public well-being that typifies a professional service. Our two sergeants and the back-up specials have given 100% to the work of the department, and their attitude towards their work is a reflection of this commitment.

The Town Office staff has added new car registrations to the list of services we already provide, and efforts to modernize with the installation of a new vault and computer, will prove to be valuable assets to the office operation. The office girls work very hard to accommodate the needs of the citizens and taxpayers and are deserving of your support.

The Dispatching Service, which coordinates the activities of all the departments in providing for the community's needs, continues to prove a valuable service to the well-being of the town as a whole. Special thanks are in order to Paula Tinker for her assistance in this department.

The Fire and Ambulance services have continued to provide important protection in the performance of their work. We are fortunate to have these services and credit is due to the dedicated personnel who go to support these services.

Finally, I feel a word of appreciation is in order to the Selectmen and their Chairman. This has been a difficult year and their willingness to make hard decisions when necessary proves their concern for the well-being of the town. I feel that it is appropriate that a word of appreciation be given for the work and support of Ann U. Theeman, whose sudden passing from us, made a vacancy on our Board of Selectmen that will be difficult to fill. Ann was a good friend and a trooper in the struggle to provide a government which is accessible to all the people. She will be greatly missed.

Dana E. Bradley

## TOWN CLERK'S REPORT

Vital Statistics

Occurring in Lubec:		Outside Lubec:
Births	0	19
Marriages	17	1
Deaths	12	22
Inland Fisheries & Wildlife Licenses Issued (including Trescott Township):		551
Paid Treasurer of State		\$6,392.25
1983 Clamming Licenses Issued in 1984		4
1984 Clamming Licenses Issued		362
License Fees deposited		\$3,825.00
Dog Licenses Issued		57
Paid Commissioner of Agriculture		\$ 181.00
Motor Vehicle Fees		\$1,424.00
Issued 120 new license plates		

Excised 167 boats (153 — 1984; 14 — 1985)

Elections:

Annual Town Meeting	March 26, 1984
Special State Election	June 12, 1984
General Election	November 6, 1984

The annual Rabies Clinic will be held again this year at the Town Garage on March 30, 1985 from 11:00 a.m. to 12:00 noon.

Fees paid to the town of Lubec \$3,815.68.

Since September we are happy to offer many new services not previously available on vehicle registrations, such as the issuance of new number plates.

The recent loss of our beloved Ann U. Theeman from the Board of Selectmen will be greatly missed. Her frequent visits and helpful guidance were an inspiration to all who knew her.

As I start my 38th year it continues to be a pleasure working for you and with you, and all town employees. Your consideration and support are gratefully acknowledged.

Respectfully submitted,  
Marylyn C. Curtis, CCM  
Certified Municipal Clerk



## TREASURER'S REPORT

Cash on hand, March 1, 1984	\$100,967.28
<u>Receipts for the year:</u>	
Current Year Property Tax	413,046.01
Prepayment 1985	121.95
Prior Years Property Tax	11,668.52
Tree Growth	14.62
Veterans Reimbursement	344.32
Total Taxes	<u>\$425,195.42</u>
Snowmobile Refund	204.00
Excise Taxes	67,845.97
Aircraft Tax	55.48
Boat Tax	3,560.50
Total	<u>71,665.95</u>
Tax Mortgage Liens	24,317.20
Tax Acquired Property	2,491.30
Library	1,818.46
General Fund Investment	248,802.33
Water & Electric District	10,000.00
Trust Fund Income & Investment	213,237.94
Federal Revenue Sharing	46,722.00
Municipal Revenue Sharing	54,814.05
Local Road Assistance	19,910.00
Tax Anticipation Notes	58,000.00
Payroll Deductions	29,217.65
Park Commission Fees	4,962.90
Insurance Refund	230.00
FRS Reimbursement	2,633.53
Total	<u>717,157.36</u>
<u>Departmental Receipts:</u>	
Interest	\$ 4,371.04
Administration	5,120.73
Police Department	2,539.73
Fire Department	1,294.57
Shellfish Conservation	4,310.00
Insurance	2,546.20
Shoreland Zoning	440.00
Dog Control	217.00

Treasurer's Report (Continued):

Ambulance	\$17,993.55
Highways	2,325.64
Highway Permits	475.00
Septic Sewers	71,356.61
Cemeteries	499.56
Total Departmental Receipts	<u>\$113,489.63</u>
<b>Total Receipts Available</b>	<b>\$ 1,428,475.64</b>
<b>Warrants Paid</b>	<b><u>1,311,294.75</u></b>
Balance, February 28, 1985	<u>\$ 117,180.89</u>

(Note: Balance due after 5th payment on \$115,000.00 Farm Home Administration Commercial Pier Loan (01-01-01697.1) to be paid March 1985 will be \$92,500.00.)

**1984 Abatements**

Frances Skillen, error in assessment	\$ 17.55
A. W. Foley, personal property reduction	57.25
Laurence Hayward, construction after assessment	472.50
Harold Young, veteran's exemption	<u>86.40</u>
Total Abatements in 1984	<u>\$ 633.69</u>

## 1984 VALUATION, ASSESSMENT &amp; COMMITMENT

Valuation:Resident

Real Estate	\$12,524,930.00
Personal Property	537,830.00
Total Resident	<u>13,062,760.00</u>

Non-Resident

Real Estate	3,396,390.00
Personal Property	7,390.00
Total Non-Resident	<u>\$3,403,780.00</u>

Total Valuation \$16,466,540.00

Real Estate	15,921,320.00
Personal Property	545,220.00
	<u>\$16,466,540.00</u>

Commitment:

Assessment Valuation x rate .027	\$444,596.58
Refund - Overpayment	11.00
Prepayment 1985	78.83
Tree Growth & Vets Reimbursement	358.94
To Lien	100.00
Total Charged to Collector	<u>\$445,145.35</u>

Collections & Credits:

Cash Collections	\$413,469.29
Abatements	633.69
Total Collected	<u>\$414,102.98</u>
Total Receivable	\$ 31,042.37

Recapitulation of Assessment:

County Tax	26,656.00
Town Appropriations	320,711.56
S,A.D. No. 19	225,714.42
Overlay	8,019.11
Total Assessment	<u>\$581,101.09</u>

Allowable Deductions:

State Municipal Revenue Sharing	52,447.00
Surplus	33,853.51
1984 Excise Tax	40,000.00
Snowmobile Excise	204.00
Water & Electric District	10,000.00
Total Deductions	<u>136,504.51</u>
<b>Net Assessment for Commitment</b>	<b>\$444,596.58</b>



## STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED 2/28/85

Account	Balance	Appropriation	Credits	Available	Disbursed	Overdraft	Unexpended	Carried
<b>General Assessments</b>								
Administration		42,691.01	12,352.08	55,043.09	54,924.82		118.27	
Assessing		2,300.00		2,300.00	2,300.00			
Municipal Bldg. Heat		2,000.00		2,000.00	1,782.38		217.62	
<b>Protection</b>								
Police Department		43,649.06	2,539.73	46,188.79	46,029.93		158.86	
Dispatching		13,077.01		13,077.01	13,046.32		30.69	
Fire Department		10,989.00	1,940.79	12,929.79	13,856.11	926.32		
Fire Truck Reserve	2,500.00	20,000.00		22,500.00	22,500.00			
Insurance		24,193.20	5,257.20	29,450.40	27,312.35		2,138.05	
Hydrant Rental		36,900.00		36,900.00	36,900.00			
CD & PS	84.35			84.35	84.35			
Code Enforcement		200.00		200.00	200.00			
Health Officer		200.00		200.00	200.00			
Plumbing Inspector		600.00		600.00	600.00			
Dog Control	53.65	1,200.00	217.00	1,470.65	1,462.04			8.61
Sludge Disposal		500.00		500.00	500.00			
Lighting & Water		10,774.40						
Ambulance	6,478.15		330.00	11,104.40	10,465.05		639.35	5,243.03
Ambulance Reserve		2,000.00	17,993.55	24,471.70	19,228.62			2,000.00
Shellfish Conservation	399.89	2,000.00	4,310.00	6,709.89	4,586.81			2,123.08
Shoreland Zoning			440.00	440.00	134.50		305.50	

## STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED 2/28/85

Account	Balance	Appropriation	Credits	Available	Disbursed	Overdraft	Unexpended	Carried
Highways								
Highway Department		68,701.29	11,591.49	80,292.78	80,164.20		128.58	
Highway Permits			475.00	475.00	475.00			
Airport Maintenance		1,000.00		1,000.00	536.57		463.43	
Cemeteries		6,592.00	905.86	7,497.86	6,243.82		1,254.04	
South Street Lighting		600.00		600.00	330.00		270.00	
Facility Plan Sewer	5,028.05			5,028.05				5,028.05
Septic Sewer	3,395.38		71,356.61	74,751.99	67,126.91			7,625.08
Water & Soil Conserv. Dist.		300.00		300.00	300.00			
State Aid Roads	1,309.10			1,309.10				1,309.10
Road Sealing & Maintenance			32,682.55	32,682.55	32,682.55			
Unclassified								
Library		1,200.00	3,651.10	4,851.10	4,851.10			
Preschool		100.00		100.00	100.00			
Parks & Recreation	2,826.92		5,198.42	8,025.34	7,820.57			204.77
Park Fees	5,198.42		4,962.90	10,161.32	5,198.42			4,962.90
Rogers Island	501.73			501.73				501.73
Planning Board	24.66			24.66				24.66
Memorial Day		400.00		400.00	400.00			
4th of July		500.00		500.00	500.00			
Retarded Citizens		800.00		800.00	800.00			
Agency on Aging		1,100.00		1,100.00	1,100.00			
WomanKind, Inc.		125.00		125.00	125.00			
Homecare Service		1,000.00		1,000.00	1,000.00			
Mental Health Service		700.00		700.00	700.00			
Wash-Hancock Agency		700.00		700.00	700.00			
Homemaker Service		1,000.00		1,000.00	1,000.00			
Children's Program		150.00		150.00	150.00			
Down East Camp Corp.		300.00		300.00	300.00			
								15

## STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED 2/28/85

<u>Account</u>	<u>Balance</u>	<u>Appropriation</u>	<u>Credits</u>	<u>Available</u>	<u>Disbursed</u>	<u>Overdraft</u>	<u>Unexpended</u>	<u>Carried</u>
<b>Unclassified (Continued)</b>								
Regional Planning Comm.		510.00		510.00	510.00			
Withholding Tax			12,604.66	12,604.66	12,604.66			
FICA		12,049.00	11,346.95	23,395.95	21,930.48		1,465.47	
Income Protection Plan	22.54		280.80	303.34	276.64		26.70	
Retirement		5,106.59	3,048.13	8,154.72	5,315.38		2,839.34	
Maine Income Tax	160.45		2,000.80	2,161.25	2,161.25			
Unemployment Compensation		4,504.00		4,504.00	4,264.00		240.00	
<b>Special Assessments</b>								
SAD No. 19 Education		225,714.42		225,714.42	225,714.42			
County Tax		26,656.00		26,656.00	26,656.00			
Overlay		8,019.11		8,019.11	8,019.11			
<b>Debt Service</b>								
Tax Ant. Note			58,000.00	58,000.00	58,000.00			
Water & Elec. Dist.		(10,000.00)	10,000.00					
Interest			4,371.04	4,371.04	1,696.85		2,674.19	
Boat Excise Tax			3,560.50	3,560.50	3,560.50		3,560.50	
Excise Tax	36,780.84		42,942.13	79,722.97	56,486.71		23,236.26	
1985 Excise			25,163.32	25,163.32	622.05			24,541.27
<b>Revenue Sharing</b>								
Municipal Revenue Sharing	17,516.63		54,814.05	72,330.68	52,447.00			19,883.68
Federal Revenue Sharing	12,881.70		46,897.70	59,779.40	50,548.70			9,230.70



# STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED 2/28/85

Account	Balance	Appropriation	Credits	Available	Disbursed	Overdraft	Unexpended	Balance
Revenue sharing (Continued)								
FRS-General Assistance	3,762.53		3,038.26	6,800.79	4,286.97			2,513.82
FRS-Landfill	11,932.44		19,400.00	31,332.44	9,779.26			21,553.18
FRS-Econ. Grant Appl.	312.28			312.28	32.97			279.31
FRS-Equipment Reserve	4,339.16			4,339.16	4,339.16			
FRS-Waterfront Project	126.70			126.70	126.70			
FRS-Interest on Loans	2,803.95			2,803.95				2,803.95
FRS-Bond Paym't Pier			9,575.00	9,575.00	9,575.00			
FRS-Pier Maintenance	163.85		105.00	268.85	182.18			86.67
FRS-Support Municipal Bldg.	218.82		3,010.65	3,229.47	2,783.26			446.21
FRS-Fireproof Vault			5,750.00	5,750.00	5,478.51			271.49
FRS-Computer System			5,500.00	5,500.00	5,500.00			
FRS-Fire Dept. Reserve	2,500.00			2,500.00	2,500.00			
FRS-Police Cruiser Reserve			1,000.00	1,000.00				1,000.00
FRS-Emerg. Sewer Line Repair			2,413.54	2,413.54	1,701.37			712.17
FRS-Dilapidated Bldgs.	3,000.00			3,000.00				3,000.00
FRS-Basketball Court	4,500.00			4,500.00	4,500.00			
FRS-Road & Street Repair	10,559.00			10,559.00	2,506.23			8,052.77
FRS-Town Revaluation			5,000.00	5,000.00				5,000.00
FRS-Frame/Glass Mun. Bldg.	49.00			49.00	49.00			
<b>TOTAL ALL ACCOUNTS</b>	<u>139,430.19</u>	<u>571,101.09</u>	<u>506,026.81</u>	<u>1,216,558.09</u>	<u>1,049,311.28</u>	<u>926.32</u>	<u>39,766.85</u>	<u>128,406.23</u>

## 1984 UNCOLLECTED TAXES

Name	Real Est.	Pers.	Total
Archer, James D.	114.75		114.75
Archibald, Herbert & Doris	172.80		172.80
Barker, Dale & Linda	462.24		462.24
Barker, Gertrude	642.06		642.06
Bennett, Ivan**	281.03		281.03
Bennett, Ivan	30.78		30.78
Bevers, Glen & Janet Rier	109.08		109.08
Blake, Rose I.	83.43		83.43
Brown, Gary & April	121.23		121.23
Brown, Gordon & Roselyn	208.12		208.12
Burke, James W. & Marie T.	62.37		62.37
Case, Bernard W.	307.87		307.87
Chamberlain, Hubert & Barbara	18.36		18.36
Chamberlain, Hubert & Barbara	867.78		867.78
Collins, Anna M.	206.01		206.01
Cox, Barry & Cynthia	82.62		82.62
Cox, Barry & Cynthia	48.06		48.06
Davidson, Carlton & Phyllis	107.19		107.19
Davidson, Phyllis M.	464.40		464.40
Denbow, Darrell heirs	18.36		18.36
Denbow, Darrell heirs	58.86		58.86
Denbow, Maurice Sr.	74.05		74.05
Feltner, Roberta	27.00		27.00
Fitzsimmons, Neal & Nancy	874.53		874.53
Gardner, Albert & Elizabeth	712.53		712.53
Gardner, Charles & Denise	882.36		882.36
Garrison, Lewis & Eloise	702.54		702.54
Hickman, Curtis c/o Jane Mahar	116.10		116.10
Hood, Frank & Joyce	256.23		256.23
Johnson, Mildred	94.26		94.26
Jones, James & Kathleen	366.39		366.39
Joy, Claire N.	55.62	45.90	101.52
Joy, Claire N.	2.70		2.70
Joy, Claire N.	368.82		368.82
Joy, Claire N.	340.20		340.20
Joy, Claire N.	35.64		35.64
Kelley, Alan & Brenda	369.36		369.36

## 1984 Uncollected Taxes (Continued):

Name	Real Est.	Pers.	Total
Kelley, Wayne & Thyra	238.68		238.68
Lyons, Guy & Gina	109.08		109.08
Lyons, Guy & Gina	14.31		14.31
MacDonald, James & Marianne	389.61		389.61
MacDonald, James & Marianne	31.59		31.59
Mahar, Irving & Henrietta	365.85	22.95	388.80
Marzoll, Bruce & Melissa	17.82		17.82
Matthews, Melvin c/o P. Dyson	85.05		85.05
Moores, Wayne & Millie	385.83		385.83
Morong, Wayne & Debra*	176.58		176.58
Munson, Reginald & Doris	189.81		189.81
Munson, Viola J.	99.09		99.09
McLean, Robert & Jeanette	386.10		386.10
Newman, Raymond & Andrea	4.59		4.59
Newman, Raymond & Andrea	258.39		258.39
Newman, Raymond & Andrea	351.00		351.00
Nilson, Donald & Shirley	98.80		98.80
Oldson, Myles & Sandra	625.32		625.32
Olson, Doris heris, c/o T. Olson*	8.37		8.37
Olson, Theodore S. Sr.*	84.24		84.24
Parker, Donald & Jane	620.73		620.73
Parker, Donald & Jane	46.17		46.17
Preston, Allison & Marjorie	422.28		422.28
Price, Leroy	40.50		40.50
Rice, Ray & Charlotte	357.48		357.48
Rier, Charles & Terry	72.23		72.23
Rier, Frank D.	1,399.14		1,399.14
Riggs, Herbert & Laurel	93.15		93.15
Robertson, Patricia	376.92		376.92
Scoville, Timothy R.	466.02		466.02
Simonson, Wilmer & Cecelia	204.66		204.66
Skinner, Dennis	14.85		14.85
Skinner, Dennis & Joyce	489.51		489.51
Small, Wendell G. & Wendell T.	56.16		56.16
Stuart, Mary L.	1,023.03		1,023.03
Thompson, Joseph & Lillian	455.19		455.19
Tinker, Eugene & Charmain	85.05		85.05
Tinker, Eugene & Charmain	112.32		112.32
Tyler, Mark A.	69.12		69.12



1984 Uncollected Taxes (Continued):

<u>Name</u>	<u>Real Est.</u>	<u>Pers.</u>	<u>Total</u>
Wallace, Sheila	92.61		92.61
Wilcox, Ada	138.51		138.51
Woodworth, Monika*	380.70		380.70
Wormell, Marshall & JoAnn	661.50		661.50
Yates, David & Janice	407.43		407.43
Yates, David & Janice	73.71		73.71
Veterans:			
Wallace, Dorothy G.	100.17		100.17
Corporations:			
Ken's Exxon	1,245.78	137.43	1,383.21
Lyons, Guy & Gina	200.07	112.59	312.66
Nutmeg Fisheries		189.27	189.27
Ross Electronics		25.11	25.11
<b>Non-Resident:</b>			
Alkon, Julian H.	37.53		37.53
Arbon, D. Bruce	264.60		264.60
Arbon, D. Bruce	175.50		175.50
Bender, Olive	27.00		27.00
Bender, William & Dorothy	365.85		365.85
Cunningham, Gloria	188.73		188.73
Donovan, John J.	42.12		42.12
Duffy, Donald & Brian Beane	93.69		93.69
Elbthal, Arthur & Louise	183.60		183.60
Ferriter, John c/o G. Ferriter	150.66		150.66
Ferriter, John	24.84		24.84
Ferriter, John	18.63		18.63
Gallucci, Gladys & Alfred	267.84		267.84
Gammons, Nelson & Theodora	220.32		220.32
Gammons, Nelson & Theodora	36.18		36.18
Gammons, Nelson & Theodora	18.90		18.90
Gammons, Nelson & Theodora	64.26		64.26
Gammons, Nelson & Theodora	6.21		6.21
Graffeo, Richard	264.60		264.60
Green, Dale & Shirley	435.81		435.81
Green, Dale & Shirley	145.53		145.53
Hashey, Dana	30.51		30.51
Joyce, William & Miriam	754.11		754.11

1984 Uncollected Taxes (Continued):

Name	Real Est.	Pers.	Total
Lum, Jon Wing & Laverne	17.45		17.45
Lum, Tien	385.02		385.02
Miller, Diane E.	142.56		142.56
Monroe, Eda heirs c/o C. Ryan	216.00		216.00
Moore, Horace	38.34		38.34
Moore, Horace	108.00		108.00
Pottle, Vaughn M.	14.85		14.85
Reed, Ralph & Barbara*	254.07		254.07
Schmidt, Martin M.	158.76		158.76
Sullivan, John T.	256.23		256.23
Surles, John & Ethel	193.05		193.05
Swenson, Joseph C.*	95.31		95.31
Swenson, Joseph C.*	35.64		35.64
Swenson, Joseph C.*	139.86		139.86
Thomas, Gary & Jone	100.00		100.00
Tinker, Barbara M.	132.84		132.84
Toms, Clinton & Brent & M. Hayes	28.89		28.89
Toms, Clinton & Brent & M. Hayes	8.91		8.91
Trefonides, Stephen & Phyllis	440.64		440.64
Verdiek, James & Emma	39.15		39.15
Wiley, Lucinda	198.45		198.45
Wiley, Lucinda	264.60		264.60
Yax, Gene & Kathleen	52.65		52.65
<b>Total Uncollected Taxes</b>	<b>\$30,509.12</b>	<b>533.25</b>	<b>31,042.37</b>

\*Paid since closing of books.

\*\*Paid on account since closing of books.

**TAX ACQUIRED PROPERTY 1984**

Blake, Margaret	\$	85.68
Clark, Lloyd heirs		49.48
Toren, Constance		392.33
Wilcox, Basil & Ida		530.03
<b>Total Tax Acquired Property</b>	<b>\$</b>	<b>1,057.52</b>

## 1983 TAX LIENS

Barker, Dale & Linda	\$ 462.66
Brown, Allen c/o Marilyn Timms	502.44
Caswell, Roger & Pauline	443.79
Caswell, Roger & Pauline	74.80
Clark, Lloyd heirs c/o I. Bennett	53.62
Denbow, Darrell heirs c/o L. Denbow	41.89
Denbow, Darrell heirs c/o L. Denbow	80.14
Elbthal, Arthur & Louise	199.50
Ferriter, John	166.84
Ferriter, John	48.01
Ferriter, John	42.15
Fitzsimmons, Neal & Nancy	852.04
Gammons, Nelson & Theodora	232.63
Gammons, Nelson & Theodora	58.72
Gammons, Nelson & Theodora	42.40
Gammons, Nelson & Theodora	85.24
Gammons, Nelson & Theodora	30.41
Gardner, Albert & Elizabeth	699.05
Gardner, Charles & Denise	862.25
Hashey, Dana	53.36
Hickman, Curtis c/o Jane Mahar	135.75
Joy, Claire N.	77.08
Joy, Claire N.	345.85
Joy, Claire N.	58.21
Ken's Exxon	1,205.77
Lyons, Guy & Gina	129.12
MacDonald, James & Marianne	392.51
MacDonald, James & Marianne	54.39
Munson, Reginald & Doris	203.82
McLean, Robert & Jeannette	390.75
Parker, Donald & Jane	612.35
Parker, Donald & Jane	69.70
Preston, Allison & Marjorie	423.37
Rice, Ray & Charlotte	313.72
Robertson, Patricia	380.53
Schmidt, Martin	177.59
Sealey, Hal B.	167.86



1983 Tax Liens (Continued):

Stence, Henry & Pamela	133.73
Stence, Henry & Pamela	420.09
Tinker, Eugene & Charmain	178.06
Tinker, Eugene & Charmain	130.63
Wallace, Sheila	112.01
Walton, Byron & Catherine	136.73
Total 1983 Tax Liens	\$ <u>11,281.56</u>

## PRIOR YEARS TAXES RECEIVABLE

<u>Name</u>	<u>1983</u>	<u>1982</u>	<u>1981</u>	<u>1980</u>	<u>Total</u>
Archer, James & Barbara				5.10	5.10
Barker, Dennis			26.50	25.50	52.00
Cox, Barry & Cynthia		26.95	29.15	28.05	84.15
Dall, Carl O. Jr.	10.20				10.20
Davis, Dona G.	5.10	4.90	5.30		15.30
Denbow, Dale	5.10	4.90	5.30	5.10	20.40
Denbow, Edward		7.35			7.35
Erquhart, Francis					
Fitzgerald, James		68.60	74.20	12.75	12.75
Fitzsimmons, Daniel B.	2.55			71.40	214.20
Fitzsimmons, Neal & Nacy	12.75	12.25			2.55
Fitzsimmons, Sharley	7.65	7.35		7.65	25.00
Greenlaw, Rupert U.			7.95		30.60
Hood, Alton heirs	10.20	9.80	10.60		10.60
Hood, Agatha	5.10	4.90			30.60
Huckins, Carroll	10.20	9.80	10.60		10.00
Huckins, Dennis	10.20			10.20	40.80
Huckins, Raymond	25.50	24.50	26.50	25.50	102.00
Hunt, Robert & Barbara		14.70	15.90		30.60
Joy, Claire N.	43.35	41.65	45.05	43.35	173.40
Legris, Charles & Louise		4.90			4.90

MacDonald, James & Marianne	5.10	4.90			10.00
Mahar, Ellery & Lila	40.80	39.20	42.40		122.40
Mahar, Irving & Henrietta	21.68	20.82	22.52	21.67	86.69
Maker, Greenleaf Jr.	10.20				10.20
Morrison, Joseph & Mary	15.30	14.70			30.00
Oldson, Myles & Sandra		4.90	5.30		10.20
Parker, Donald & Jane	20.40	19.60	21.20		61.20
Price, Seymour	2.55				2.55
Ramsdell, Glenn			8.75	8.41	17.16
Rice, Johnny	2.55				2.55
Rier, Frank		9.80	10.60	10.20	30.60
Skinner, Ralph		7.35			7.35
Stence, Henry & Pamela	165.75	122.50	198.75	191.25	678.25
Wilcox, Toby		4.90	5.30	5.10	15.30
Wormell, Marshall & JoAnn				5.10	5.10
Hoar, Waldo		7.35			7.35
Bridgeside Machine			36.30		36.30
Ellsworth County Creamers			4.51		4.51
Farrah-Brown, Inc.		1.71			1.71
Hancock County Creamers				4.35	4.35
Ken's Exxon	129.79	112.94			242.73
Lyons, Guy & Gina	57.88	1.23			59.11
Total Prior Years Taxes	619.90	614.45	623.28	480.68	2,338.31



## LUBEC FIRE DEPARTMENT REPORT

It is my pleasure to submit the following report for the Lubec Fire Department for the year 1984-85. We responded to 63 fire calls in this time period. That is 10 more than we had last year.

I am sorry to say that we had a major break-down with one of our fire trucks which cost us a lot more money than we anticipated to repair. This is the first time that I know of that the Fire Department was in the red, but we got the truck fixed and are in pretty good shape again. This truck is 17 years old and has served the community well. This is the first time that we had a major break-down and this is our newest truck.

The Junior Fire Department is still active. At present there are five members. Robert Hood, Jr. has the responsibility of the Junior Fire Department and they conduct meetings and training sessions periodically.

I would like to thank all the members of the Lubec Fire Department and the Junior Fire Department for being so responsive. You have been a great help to me and your community.

Respectfully submitted,

Errol Tinker, Chief

Lubec Fire Department

## LUBEC POLICE DEPARTMENT REPORT 1984

### Greetings:

It is with pleasure that the officers of the Lubec Police Department submit this report.

This year has been one of change, both in personnel and office space. Thanks to the Town Manager and the Board of Selectmen, we are now located downstairs in the Municipal Building which gives us more room and privacy.

As to personnel, we are now operating with two sergeants and four patrolmen whose names appear at the bottom of this report.

As in the past years the number of complaints are up over the preceeding year. We now have two officers attending the 100 hour course that is required by law to be a reserve officer.

Our thanks to Mr. Bradley, the Board of Selectmen and the many citizens for their help and support over the past year.

Respectfully submitted,

Sergeants:

Ivan L. Archer

Joseph C. O'Brien

Patrolmen:

Randy Huckins

Jeffrey Varney

Richard Murray

Ray Rice

## POLICE DEPARTMENT COMPLAINTS FOR 1984

Accidents	32	Larceny	0
Accidents Non-Report'l	26	Lost & Found	8
Alarms	21	Littering	2
Animals, Not Dogs	8	Malicious Mischief	13
Arson, suspected	4	Missing Persons	15
Assist Ambulance	1	Nuisance Phone Calls	6
Assist Citizens	173	Prowlers	5
Assist Other Agencies	109	Papers Served	66
Assault	27	Receiving Stolen Goods	0
Attempt to Locate	1	Security Check Non-Res.	170
Attempted Auto Theft	5	Security Check Resident	2
Auto Theft	3	Shoplifting	0
Bad Checks	3	Suicide Attempt	2
Break, Ent. & Larceny	0	Suspicious Persons	4
Burglary	17	Theft	44
Criminal Mischief	72	Terrorizing	1
Criminal Trespass	22	Threatening Communic.	10
Disorderly Conduct	37	Traffic Vio. Moving	138
Distrubance	28	Traffic Vio. N-Moving	52
Dog Complaints	27	Traffic Vio. Parking	11
Domestic	47	Unattended Deaths	4
Escorts	2	Vandalism	27
Harassment	30	Veh. without consent	1
Hazards	1	Weapons	10
Health	0	Arrests	18
Juveniles (behavior)	50	Prisoners Transported	14

**Total Police Complaints: 1,376**

## LUBEC SHELLFISH CONSERVATION COMMITTEE REPORT FOR 1984

This past year, as the result of installation of septic systems, the Town of Lubec was very fortunate in being able to have a stretch of the North Lubec shore between Pirate's Creek and Comstock Point opened to the harvesting of soft shelled clams. This would not have happened without the assistance of the Board of Selectmen, the town manager, the Department of Marine Resources and the Department of Environmental Protection. From January 18 to the end of February approximately 1,136 bushels of clams were harvested from this stretch of shore.

Two seeding projects were undertaken in 1984. A one-acre experimental plot was seeded with  $9\frac{1}{2}$  bushels of seed clams on the seashore below the pole woods in town, to determine if clams would grow in the area seeded. If the clams appear to be growing well, the Shellfish Conservation Committee will recommend a large-scale seeding project be undertaken next year. At Federal Harbor  $57\frac{1}{2}$  bushels of clams were planted and covered. This method of seeding (also used in town) had not been tried before in Lubec. Although more costly and time-consuming, covering the seed clams seems to produce much better results than simply broadcasting the seed with the incoming tide.

Through the past year to the end of February 1985, approximately 18,853 bushels of soft shelled clams were harvested from Lubec's shores by resident commercial diggers. It is obvious that the clamming industry is important to the economy of Lubec. With fewer opportunities for employment and therefore more diggers, it is necessary that the clam flats be managed in such a way as to have areas available each year that will support the commercial and recreational diggers of the town.

As is the case in most towns in eastern coastal Washington County, the shellfish conservation program in Lubec is still in the early stages of development. A successful shellfish conservation program results from the compliance of diggers to the rules and regulations of the program. This



Shellfish Conservation Report (Continued):

compliance can be either voluntary or enforced. Lubec's present shellfish warden has obtained more convictions than any previous warden.

The Shellfish Conservation Committee hopes to eventually have an ongoing program of rotating flats by closing, seeding or resting, and reopening the flats to digging. To discover which flats need to be closed and seeded, funds available should go first to surveying flats to determine number and size of the clams present. The growth of the clams in these areas should then be studied to find how long the flats need to be closed for the clams to grow to marketable size. Flats in some areas may not need to be closed as long as flats in other areas if clams grow at different rates in different locations.

With the determination and cooperation of everyone involved; diggers, shellfish warden, conservation committee and selectmen; and with the assistance of the Department of Marine Resources and the Washington County Extension Association, a shellfish conservation program beneficial to both the diggers and the economy of Lubec will be achieved.

Monthly meetings of the Shellfish Conservation Committee are held at the Town Office building at 7 p.m. on the last Tuesday of every month. Anyone with an interest is welcome to attend. At recent meetings slide shows were presented by the Department of Marine Resources to inform the committee of a clam dredge used in harvesting seed clams, and which the Department is interested in using in Lubec to aid our conservation program; and by the Washington County Extension Association to provide information on various shellfish conservation projects going on in neighboring communities.

The Shellfish Conservation Committee would like to thank the local merchants who generously donated to the shellfish conservation account.

Respectfully submitted,  
Harold L. Bailey, Chairman  
Maurice Denbow, Sr.  
John Lyons  
Donald Parker  
James Jones

## LUBEC MEMORIAL LIBRARY REPORT

The Lubec Memorial Library circulated 6,486 books in 1984, which represents a drop of 673 from the 1983 figures. The items circulated as broken down into categories are as follows: periodicals-447, puzzles-22, pamphlets-37, paperbacks-349, adult fiction-2,336, adult non-fiction 1,070, juvenile fiction-1,599, juvenile non-fiction-442, interlibrary loans-184. The adult and children's film program showed 46 films. These programs were discontinued in May due to a lack of attendance. The library still provides free films for the summer recreation program. The films are obtained through the Maine State Library.

The library added 345 books to its collection in 1984. Of these, 287 were purchased by the library association, 16 were memorial books and 242 were gifts. Meanwhile, 595 books were withdrawn from the collection.

In 1984 the Friends of the Library donated \$400.00 towards the purchase of new books. Mary Thomas, a member of the Friends, donated and planted the flowers for the library's window boxes. The Lubec Women's Club, a long-standing supporter of the library, donated 12 new children's books for grades 6 through 9.

Some of the library's major expenses in 1984 were the purchase of a new typewriter at a cost of \$512.56, and the painting, repair and electrical work on the library building at a cost of \$1,570.08.

In the spring of 1984, I attended a course given at the University of Maine at Machias concerning the use of computers in small public libraries. The course was given under the sponsorship of the Maine Library Association, and I received two CEU credits for the successful completion of the course. The library association paid for my tuition and mileage for this course. This spring I hope to attend a cataloging and classification course, also to be given in Machias.

In 1984 the trustees of the library accepted with regret the resignation of Alice Fitzhenry, who devoted many years of service to the library as a trustee. The library was closed on October 5 upon the death of Elsie Clark, an active trustee

### Library Report (Continued):

who also had given many years of service to the library. The library was also closed on all legal holidays and for the week at Christmas. The hours of the library are displayed on the sign-board on the front of the library building and are also available on the library's pamphlet which can be picked up at the front desk of the library.

Because of the particular maintenance expenses which were incurred this year, the library was unable to microfilm any additional years of the Quoddy Tides newspaper. We hope to resume this project in 1985.

The annual fund drive brought in a total of \$1,460.00 which reflects the generosity not only of the library's users, but of many civic-minded individuals who are not regular library users. Most people who are solicited for funds are very generous, even if they are not library users, simply because the public library serves an extremely useful purpose in the dissemination of information, as well as its usefulness in serving public school students with research projects and assignments. As librarian, I am very eager to encourage the use of the library by children of all ages, and I hope to see an even greater use of the children's book collection in 1985.

As a member of the Northeastern Maine Library District, the library can receive books from other libraries over the state and country to fulfill borrower's requests through the interlibrary loan program. The library district, through the Bangor Public Library, is able to conduct on-line searches for books and materials by way of the OCLC computer network which is nation-wide and extremely efficient. This service is especially helpful to students in Lubec who cannot always drive to Machias for research materials.

The annual public meeting and election of the Lubec Memorial Library Association was held on April 22, 1984. The officers elected for one year were: President-Kenneth Atcheson, Vice President-Richard Honer, Secretary-Jill Mulholland, and Treasurer-Richard Eaton. Elected to the board of trustees for three years were: Elsie Clark, Peter Boyce, Leona MacBride. The annual public meeting of the library association is held

Library Report (Continued):

on the fourth Monday in April at 7:00 p.m. at the library. All are welcome to attend. Anyone who donated \$2.00 to the annual fund drive is entitled to vote at the meeting.

The officers, trustees and librarian of the Library are dedicated to provide the most service for the least to taxpayers. This is the main purpose of the annual fund drive every year, since the \$1,200.00 appropriation from the Town of Lubec covers only a small percentage of our operating costs. We are confident that the residents of Lubec will continue to be as generous in 1985 as in the past towards the financial security and support of the Lubec Memorial Library.

Paula A. Mathews  
Librarian

**Financial Statement - Savings Accounts**Statement Savings Account:

Balance, March 1, 1984	\$	926.44
Interest		<u>22.41</u>
Total		948.85
Withdrawals		<u>600.00</u>
Balance, March 1, 1985	\$	348.85

Memorial Fund:

Balance, March 1, 1984	\$	2,104.64
Interest		<u>110.48</u>
Balance, March 1, 1985	\$	2,215.12

Building Fund:

Balance, March 1, 1984	\$	36.84
Interest		<u>16.10</u>
Balance, March 1, 1985	\$	52.94

Endowment Fund:

Balance, March 1, 1984	\$	45.86
Interest		<u>2.41</u>
Balance, March 1, 1985	\$	48.27

Certificates of Deposit:

Memory of Carleton & Marnee Pike	\$	5,000.00
Endowment Fund		7,516.90
Special Savings (Money Market)		7,467.03

Respectfully submitted, Richard J. Eaton, Treasurer



### Statement of Receipts & Expenditures

Cash on hand, March 1, 1984	\$	95.67
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Receipts:

Town		1,200.00
State		204.00
Interest on CD's		1,233.59
Interest on Gillis Fund		3,651.10
Fines and Books lost		17.95
Memorial Donations		1,232.70
Book Donations		14.00
General Donations		280.72
Phone Donations		16.24
From Savings		1,600.00
Fund Drive		1,460.00
Friends of the Library		365.00
Total Receipts		11,275.30
Total Balance & Receipts	\$	11,370.97

Expenditures:

Salaries		2,718.45
Books		3,709.98
Fuel		547.25
Utilities		213.50
Insurance & FICA		371.73
Upkeep		1,705.03
Supplies		468.32
Phone		228.73
New Fixtures		512.56
Miscellaneous		18.95
Total Expenditures	\$	10,494.50
Cash Balance, March 1, 1985	\$	876.47
Checkbook Balance, March 1, 1985	\$	876.47

Respectfully submitted,

Richard J. Eaton,  
Treasurer

## Lubec Memorial Library Audit Statement

March 13, 1985

Lubec Memorial Library  
Lubec, Maine

Gentlemen:

I have completed an examination of the financial records of the Lubec Memorial Library as of March 1, 1985. All receipts and expenditures were accounted for and I find the records correct and in order.

The following balances were carried as of March 1, 1985:

Checkbook Balance	\$ 876.47
Restricted Accounts:	
Endowment Fund	48.27
Building Fund	52.94
Memorial Fund	2,215.12
Library statement savings account	348.85
Certificates of Deposit:	
Memory of Carleton & Marnee Pike	5,000.00
Endowment Fund	7,516.90
Special Savings (Money Market)	<u>7,467.03</u>
Total Cash and Funds	\$ 23,525.58

Respectfully submitted,  
Alden S. O'Brien

## LUBEC VOLUNTEER AMBULANCE CORPS REPORT

The Lubec Volunteer Ambulance Corps has had a busy year with a total of 227 runs with 107 of them being emergencies and 120 non-emergency. Both ambulances (Lubec 50 and 55) were used in transports to Machias, Calais, Ellsworth, Togus, Portland and Bangor, and St. John, N.B. The 1976 Chevrolet has over 100,000 miles on it and the 1983 Ford van has 22,000 miles logged.

We have had meetings twice each month, some of which were training sessions. We meet in the training room of the municipal building and have special meetings when necessary. The executive board has met with members of the Board of Selectmen several times to discuss various problems. Because of a serious lack of personnel serving on the ambulances, a recent meeting was held with Town Manager Dana Bradley and Selectmen John Lawrence when it was decided to place an advertisement in the Quoddy Tides seeking persons to sign up for a First Responder Course which would be free to those who will serve on the ambulances. The course, taught by member Donald Hampton started on March 7, 1985.

The Ambulance Corps must have more attendants and drivers to continue its service to the people of Lubec.

We wish to thank Town Manager Dana Bradley, the Board of Selectmen, the Town Office staff, police and all others who have helped us in any way. Also thanks for all donations received.

Betty Fitzsimmons,  
Captain

**AUDITOR'S REPORT****Charles Roy Woodman**

Public Accountant

RFD 1, Readfield, Maine 04355

June 28, 1984

Board of Selectmen

Lubec, Maine

Gentlemen:

We have examined the financial statements of the various funds of the town of Lubec for the year ended February 29, 1984, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The town has historically operated on a net budget concept, carrying most unexpended balances forward to the succeeding year which is not in accordance with generally accepted accounting principles.

In our opinion, except for the item mentioned in the preceding paragraph, the aforementioned financial statements present fairly the financial position of the Town of Lubec at February 29, 1984, and the result of its operations for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

In connection with the examination, we also performed tests of compliance with the Revenue Sharing Act and Regulations as required by the Audit Guide and Standards for Revenue Sharing Recipients issued by the Office of Revenue Sharing, U.S. Dept. of the Treasury.

Based on these procedures, we noted no instance of non-compliance with the regulations.

Respectfully,

C. R. Woodman



## Notes to Financial Statements - February 29, 1984

### 1. Summary of Significant Accounting Policies

The accounting policies of the Town of Lubec conform to generally accepted accounting principles as applicable to governmental units, with exceptions noted in the letter of transmittal. The following is a summary of significant policies:

#### A. Basis of Presentation

The accounts of the town are organized on the basis of fund types and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues and expenditures. The various funds are grouped by type in the financial statements.

#### B. Fund Types

General Fund - The General Fund is the general operating fund of the Town. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. From this fund are paid the general, operating expenditures, the fixed charges and the capital improvement costs that are not paid through other funds.

Special Revenue Funds - Special revenue funds are used to account for revenues derived from specific taxes or other earmarked revenue sources, including federal revenue sharing funds.

Debt Service - Debt service funds are used to account for the payment of interest and principal on long term debt other than special assessment and revenue bonds.

Capital Project (Improvement) Funds - are used to account for the receipt and disbursement of monies used for the acquisition of capital facilities other than those financed by special assessment and enterprise funds.

Trust and Agency Funds - are used to account for assets held by a municipality as trustee or agent for individuals, private organizations and other governmental units.

## Notes to Financial Statements (Continued):

### C. Account Groups

General Long Term Debt - This account group is established to account for the long term debt of the town.

General Fixed Assets - The town maintains a record of its general fixed assets. Expenditures for property and equipment are charged against departmental operations whenever such items are purchased.

D. Basis of Accounting - The accrual basis of accounting is followed (with minor exceptions) by all funds other than budgetary fund (general, special revenue and debt service funds), which use the modified accrual basis of accounting. Under the modified accrual basis of accounting, expenditures are recorded as incurred and revenues are recorded as received.

### 2. Property Tax

The town property tax for the current year was levied July 15, 1983 on the assessed value listed as of April 1, 1983 for all real and personal property located in the town. Taxes were due on February 29, 1984. No interest charged until liens are filed.

### 3. Long Term Debt

The statutes of the State of Maine limit the town debt outstanding at any time to 15% of its last full state valuation. At February 29, 1984, the town's direct debt totaled \$101,500.

### 4. Pension Plan

Eligible town employees are covered under Social Security.

### 5. General Fund Budget

The town operated on a net budget as compared to a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at a special town meeting.

At the annual town meeting held in March of each year, the townspeople vote on various articles, on which, amounts for appropriations have been recommended by the Board of Selectmen and/or Budget Committee.

Notes to Financial Statements (Continued):6. Appropriated Fund Balance

Historically the townspeople vote to carry certain departmental unexpended balances and/or overdrafts forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

At February 29, 1984 the following account balances were carried forward:

Payroll Taxes	\$ 246.68
Protection	2,584.35
Health	6,931.69
Public Works	9,732.53
Recreation	8,527.07
Unclassified	380.41
FRS Balances (held)	<u>44,267.73</u>
Total	\$ <u>72,670.46</u>

In this connection, we have been informed by Federal Revenue Sharing that carrying departmental balances forward is not in compliance with generally accepted accounting principles. Beginning at the end of this fiscal period, the town should cease operating on a net budget and adopt a gross budget in its future operations. See letter of transmittal and recommendations offered in the final paragraph.

7. Capital Improvement Funds

Capital improvement funds for various purposes have been established in the past by statutory provisions or by vote of the townspeople. These funds were invested in savings accounts at the year end.

8. Deferred Revenues

Deferred revenues represent revenues received during the current accounting period but to be used to reduce the tax commitment in the following year. These items were as follows at February 29, 1984:

Prepaid Taxes	\$ 64.34
State Revenue Sharing	17,516.63
1983 Excise Taxes	<u>36,504.84</u>
Total	\$ <u>54,085.81</u>

Notes to Financial Statements (Continued):9. Litigation

We have been advised by the town manager that presently there are no lawsuits pending against the town.

10. General

Transfers from the general fund balance to reduce the 1983 tax commitment and the various departmental operations as well as federal revenue sharing funds for various operating accounts were authorized by the voters at the annual and special town meetings. State revenue sharing, business inventory tax and tree growth tax were applied to reduce the 1983 tax levy.

11. Recommendation

The following recommendation is believed worthy of consideration:

Beginning in the next fiscal year, the town should adopt a gross budget, which will require that all departmental balances lapse to fund balance at the end of the 1984 fiscal period. To fail to do this may jeopardize receipt of future Federal Revenue Sharing allocations.



## STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED FEBRUARY 29, 1984

Account	Balance	Approp'n	Receipts	Credits	Available	Disbursed	Charges	Lapsed	Carried
<b>Administration</b>									
General Administration		40,809.49		4,195.60	49,457.27	49,369.71		87.56	
Municipal Bldg. Heat		2,000.00	4,452.18		2,000.00	1,994.04		5.96	
Assessing		2,050.00			2,050.00	1,860.85		189.15	
<b>Protection</b>									
Police Department		44,671.28	1,924.13	300.00	46,895.41	46,750.70	131.60	13.11	
Police Cruiser		8,800.00			8,800.00	8,750.00		50.00	
Fire Department		10,489.00	2,249.09	263.20	13,001.29	12,927.41	200.00	(126.12)	
Fire Truck Reserve		2,500.00			2,500.00				2,500.00
Insurance		24,725.44	4,590.94		29,316.38	26,686.32		2,630.06	
Unemployment Insurance		3,500.00	845.14		4,345.14	4,430.00		(84.86)	
Civil Defense	84.35				84.35				84.35
Dispatching		12,454.29			12,454.29				
Hydrant Rental		30,818.00			30,818.00	27,659.04		3,158.96	
Lights & Water		9,620.00			9,620.00	9,024.96		595.04	
Code Enforcement		200.00			200.00	200.00			
<b>Health &amp; Sanitation</b>									
Plumbing Inspector		600.00			600.00	600.00			
Shellfish Conservation	153.40	1,000.00	2,235.00		3,388.40	1,670.02	1,318.49		399.89
Shellfish Management			2,675.00	2,058.99	4,733.99	4,733.99			
Shoreland Zoning			304.00		304.00	141.00		163.00	
Dog Control	548.19	652.00	64.00		1,264.19	1,210.54			53.65
Ambulance Reserve	2,000.00	1,000.00			3,000.00		3,000.00		
Ambulance				5,000.00	49,338.05	40,728.30	2,131.60		6,478.15
Sludge Disposal	7,370.71	500.00	36,967.34		500.00	500.00			
Health Officer		200.00			200.00	200.00			
<b>Public Works</b>									
Highway Department		68,701.29	1,422.15	5,862.25	75,985.69	75,594.25	300.00	91.44	
Road Surfacing		2,000.00			2,000.00	1,601.50	398.50		
Highway Permits			60.00		60.00		60.00		
State Aid Roads	1,309.10				1,309.10				1,309.10
Local Road Assist.			21,472.50		21,472.50	600.00	20,872.50		
Facility Plan Sewer	1,804.25		8,920.80		10,725.05	5,697.00			5,028.05

STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED FEBRUARY 29, 1964

Account	Balance	Appropri'n	Receipts	Credits	Available	Disbursed	Charges	Lapsed	Carried
<b>Public Works (Continued)</b>									
Tidal Power Study	4.94				4.94			4.94	
Landfill		4,693.00	310.70		4,693.00	681.48	4,011.52		
Cemetery Care		6,592.00			6,902.70	6,874.81		27.89	
Airport Maintenance		400.00			400.00	377.52		22.48	
Septic Sewer	1,629.80		27,500.63		29,130.43	25,735.05			3,395.38
<b>Recreation</b>									
Parks & Recreation	2,542.99		55.13	4,291.26	6,889.38	4,062.46	4,291.26		2,826.92
Park Fees	4,291.26		5,198.42		9,489.68				5,198.42
Rogers Island	501.73				501.73				501.73
Downeast Camp Corp.		300.00			300.00	300.00			
Library		1,200.00	1,895.63	1,598.87	4,694.50	4,694.50			
Preschool Program		100.00			100.00	100.00			
Children's Program		150.00			150.00	150.00			
<b>Donations</b>									
Water & Soil Consv. Dist.		300.00			300.00	300.00			
Homemakers Service		1,000.00			1,000.00	1,000.00			
Retarded Citizens Asso.		300.00			300.00	300.00			
Eastern Task Force		1,100.00			1,100.00	1,100.00			
Mental Health		700.00			700.00	700.00			
Home Care		1,000.00			1,000.00	1,000.00			
Wash-Hancock Agency		700.00			700.00	700.00			
Meals for Me.		1,000.00			1,000.00	1,000.00			
<b>Payroll Taxes</b>									
Federal Withholding	884.70		13,683.50		14,568.20	14,568.20			
FICA	1,845.70	8,500.00	12,662.80		23,008.20	22,944.51			63.69
Retirement Plan		3,173.89	4,115.30	.98	7,290.17	7,337.26	.98	(47.09)	
Maine Withholding	294.95		2,622.88		2,917.83	2,756.40			
Income Protection	18.38		330.96		349.34	326.80			22.54
<b>Debt Service</b>									
Interest			4,188.37	22.61	4,210.98	573.42	.30	3,637.26	
<b>Special Assessments</b>									
SAD 19 - Education		225,335.17			225,335.17	225,335.17			
County Tax		21,206.00			21,206.00	21,206.00			
Overlay		7,931.71			7,931.71			7,931.71	
Water & Elec. Dist.		(10,000.00)	10,000.00						

**STATEMENT OF DEPARTMENTAL OPERATIONS YEAR ENDED FEBRUARY 29, 1984**

<u>Account</u>	<u>Balance</u>	<u>Appropri'n</u>	<u>Receipts</u>	<u>Credits</u>	<u>Available</u>	<u>Disbursed</u>	<u>Charges</u>	<u>Lapsed</u>	<u>Carried</u>
<b>FMS Funded Accounts</b>									
Safety Building	148.67				148.67		148.67		
General Assistance	3,130.77	3,900.00	803.50		7,834.27	4,071.74			3,762.53
Landfill	2,830.74	10,000.00	1,650.00	4,011.52	18,492.26	6,559.82			11,932.44
Econ. Dev. Grant	2,000.00				2,000.00	1,687.72			312.28
Equipment Reserve	4,739.16				4,739.16	400.00			4,339.16
Highway Sander	145.00				145.00		145.00		
Waterfront	274.70				272.70	148.00			126.70
Pier Bond Payment		9,800.00			9,800.00	9,800.00			
Loan Interest	2,803.95				2,803.95				2,803.95
Municipal Bldg. Maint.	192.70				303.76	303.76			
Municipal Bldg. Support				111.06	303.76	303.76			
Pier Maintenance		1,300.00	105.30		1,300.00	970.12	111.06		218.82
Fire Reserve	198.70				304.00	140.15			163.85
Ambulance Reserve	2,500.00				2,500.00		2,000.00		2,500.00
Dilapidated Bldgs.	2,000.00				2,000.00				
Glass Frame	3,000.00				3,000.00				3,000.00
	49.00		78.93		127.93	78.93			49.00
Basketball Court	4,500.00				4,500.00				4,500.00
Cruiser Repair	133.03				133.03		133.03		
Road Repair		10,559.00			10,599.00				10,599.00
Plow Gear		7,000.00			7,000.00				
<b>Unclassified</b>									
Regional Planning Comm.		408.00			408.00	408.00			24.66
Planning Board	24.66				24.66				
Memorial Day		400.00			400.00	400.00			
July 4th Celebration		500.00			500.00	500.00			
Excise Tax		(40,000.00)			2,086.16	970.51	812.65	303.00	
Maine Revenue Sharing		(45,324.97)		42,086.16					
Trans. from Surplus		(33,274.31)		45,324.97					
		(276.00)	276.00	33,274.31					
Snowmobile Tax									
Dickerson Prop. Sale	2,301.00				2,301.00		2,301.00		58.50
Tree Growth Fund			58.50		58.50				297.25
Veterans Refund			297.25		297.25				
Federal Revenue Sharing		(42,559.00)		42,559.00				178.09	
Checks Redeemed			178.09		178.09				
Abatements							3,415.07	(3,415.07)	
Lien Settlements				1,259.48	1,259.48		505.73		
Trust Fund Interest				96.10	96.10			96.10	
<b>TOTAL ALL DEPARTMENTS</b>	<u>56,256.23</u>	<u>425,405.28</u>	<u>174,194.16</u>	<u>192,316.36</u>	<u>848,172.03</u>	<u>712,946.25</u>	<u>46,288.96</u>	<u>16,266.36</u>	<u>72,670.46</u>

**COMPARATIVE BALANCE SHEET**  
**All Fund Types & Account Groups**

ASSETS	2/29/84	2/29/83
Cash	103,240.00	71,972.00
Investments	156,317.00	132,283.00
Accounts Receivable	1,648.00	2,633.00
Taxes Receivable	40,197.00	46,747.00
Tax Liens - Current	14,884.00	18,851.00
Tax Liens - Mature	3,493.00	2,957.00
Due from General Fund	13,335.00	9,296.00
Land	62,960.00	
Buildings	1,979,460.00	
Machinery & Equipment	226,336.00	
Amount for Long Term Debt	101,500.00	106,000.00
<b>Total Assets</b>	<u>2,703,370.00</u>	<u>390,739.00</u>
<b>LIABILITIES &amp; FUND EQUITY</b>		
Liabilities		
Accounts Payable	2,532.00	3,917.00
Deferred Revenue	54,086.00	47,143.00
Due Other Funds	13,335.00	269.00
Matured Bonds Payable	4,500.00	
Gen. Ob. Bonds Payable	97,000.00	106,000.00
<b>Total Liabilities</b>	<u>171,452.00</u>	<u>157,329.00</u>
Fund Equity		
Fixed Assets	2,268,486.00	
Fund Balances - Reserved	121,244.00	118,944.00
Unreserved for Sub. Yr.	98,483.00	63,995.00
Undesignated Balance	43,435.00	50,471.00
<b>Total Fund Equity</b>	<u>2,531,648.00</u>	<u>233,410.00</u>
<b>Total Liab. &amp; Fund Eq.</b>	<u>2,703,100.00</u>	<u>390,739.00</u>



**WARRANT FOR THE 1985 ANNUAL MEETING**  
**Town of Lubec, Maine**

To: Ivan L. Archer, a Constable of the Town of Lubec, in the County of Washington and State of Maine:

**GREETINGS:**

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Lubec, qualified by law to vote in town affairs, to assemble at the Lubec Gymnasium, in said Lubec on Monday, the 25th day of March A.D. 1985 at 9 o'clock in the forenoon, then and there to act on the following articles, to wit:

ARTICLE 1. To choose a Moderator to preside at said meeting.

ARTICLE 2. To elect by Australian Ballot a Board of Officers consisting of two members of the Board of Selectmen, Assessors and Overseers of the Poor for 3 years, a Town Clerk for 1 year, one member of the Budget Committee for 3 years, two members of the S.A.D. No. 19 Board of Directors for 3 years, one member of the Board of Trustees of the Lubec Water & Electric District for 3 years, and one member of the Sewerage District Trustees for 3 years.

The polls are open at 9:15 a.m. and close at 1:15 p.m.

At 2:00 p.m. the meeting will reassemble to act on the following articles:

*2:01 PM*  
ARTICLE 3. To see if the Town will vote to raise and appropriate the sum of \$42,616.32 for support of the Police Department. (Budget Committee recommends approval.)

*passed ✓*  
ARTICLE 4. To see if the Town will vote to raise and appropriate the sum of \$68,701.29 for the support of the Public Works Department. (Budget Committee recommends approval.)

*passed ✓*  
ARTICLE 5. To see if the Town will vote to raise and appropriate the sum of \$42,619.60 for Administration Expense. (Budget Committee recommends approval.)

*passed ✓*  
ARTICLE 6. To see if the Town will vote to raise and appropriate the sum of \$32,017.80 for Insurance. (Budget Committee recommends approval.)

*George Hayes*

*2:06 PM*

Annual Meeting Warrant (Continued):

*passed* ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$13,772.43 for Dispatching of the Lubec Public Safety Service Department. (Budget Committee recommends approval.)

*passed* ARTICLE 8. To see if the Town will vote to raise and appropriate the sum of \$12,380.00 for maintenance of the Fire Department. (Budget Committee recommends approval.)

*passed* ARTICLE 9. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for Heating Oil for the Municipal Building. (Budget Committee recommends approval.)

*passed* ARTICLE 10. To see if the Town will vote to raise and appropriate the sum of \$36,900.00 for Hydrant Rental. (Budget Committee recommends approval.)

*passed* ARTICLE 11. To see if the Town will vote to raise and appropriate the sum of \$200.00 for Code Enforcement. (Budget Committee recommends approval.)

*passed* ARTICLE 12. To see if the Town will vote to raise and appropriate the sum of \$200.00 for Health Officer. (Budget Committee recommends approval.)

*passed* ARTICLE 13. To see if the Town will vote to raise and appropriate the sum of \$1,050.00 for maintenance of the Municipal Airport. (Budget Committee recommends approval.)

*passed* ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$2,370.00 for special mapping to keep same up to date, under the authorization of the Assessors. (Budget Committee recommends approval.)

*passed* ARTICLE 15. To see if the Town will vote to raise and appropriate the sum of \$600.00 for Plumbing Inspector. (Budget Committee recommends approval.)

*passed* ARTICLE 16. To see if the Town will vote to raise and appropriate the sum of \$1,200.00 for Dog Control. (Budget Committee recommends approval.)

*passed* ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$500.00 for Sludge Disposal. (Budget Committee recommends approval.)

2:18PM

2:18 PM

Annual Meeting Warrant (Continued):

*passed* ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$10,575.00 to pay the Town's share of Old Age Survivor's Insurance (FICA) for town employees. (Budget Committee recommends approval.)

*passed* ARTICLE 19. To see if the Town will vote to raise and appropriate the sum of \$4,505.80 to pay the Town's share of the Maine State Retirement System for town employees. (Budget Committee recommends approval.)

*passed* ARTICLE 20. To see if the Town will vote to raise and appropriate the sum of \$4,100.00 for Unemployment Compensation Insurance for town employees. (Budget Committee recommends approval.)

*passed* ARTICLE 21. To see if the Town will vote to raise and appropriate the sum of \$6,592.00 for the care and upkeep of the Town Cemeteries. (Budget Committee recommends approval.)

*passed* ARTICLE 22. To see if the Town will vote to raise and appropriate the sum of \$11,205.38 for Lighting and Water. (Budget Committee recommends approval.) *\$438.98 more*

*passed* ARTICLE 23. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for the Shellfish Conservation Program, and shall be carried until used for this purpose. (Budget Committee recommends approval.)

*passed* ARTICLE 24. To see if the Town will vote to raise and appropriate the sum of \$5,000.00 to add to the existing Fire Department Reserve Fund toward the purchase of a fire truck, same to be invested until used. (Budget Committee recommends approval.)

*passed* ARTICLE 25. To see if the Town will vote to raise and appropriate the sum of \$2,000.00 for an Ambulance Reserve Fund toward the purchase of a new ambulance. (Budget Committee recommends approval.)

*passed* ARTICLE 26. To see if the Town will vote to raise and appropriate the sum of \$100.00 for the administrative expense of Civil Emergency Preparedness. (Budget Committee recommends approval.)

2:38 PM



2:38 PM

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Annual Meeting Warrant (Continued):

*passed* ARTICLE 27. To see what sum the Town will vote to contribute to each of the following organizations to supplement their respective incomes and to see what sum the Town will vote to raise and appropriate to pay for same, not to exceed the recommended Amounts:

1. Lubec Memorial Library	\$ 1,200.00	<i>same</i>
2. Association for Retarded Citizens	450.00	<i>less</i>
3. County Regional Planning Commission	410.00	
4. Soil & Water Conservation District	100.00	
5. Homemaker's Service	<del>1,000.00</del>	<i>same</i>
6. WomanKind, Inc.	100.00	<i>less</i>
7. Washington Cty. Children's Program	100.00	<i>less</i>
8. Mental Health Service of CHCS	700.00	<i>same</i>
9. Home Health Service of CHCS	1,000.00	<i>same</i>
10. Eastern Area Agency on Aging	1,000.00	<i>less</i>
11. Washington-Hancock Community Agency	800.00	<i>less</i>
12. Lubec Preschool	100.00	<i>same</i>
13. 4th of July	500.00	<i>same</i>
14. Memorial Day	400.00	<i>same</i>
15. Down East Camp Corp.	300.00	<i>same</i>
	<u>\$ 8,160.00</u>	

(Budget Committee recommends approval.)

*passed* ARTICLE 28. To see if the Town will vote to appropriate from Park Fees \$4,962.90 to be used for the Parks and Recreation Committee under the supervision of the Selectmen for a Parks and Recreation Program and shall be carried until used for this purpose. (Budget Committee recommends approval.) *by 200*

*passed* ARTICLE 29. To see if the Town will vote to apply \$50,000.00 in estimated Excise Tax Receipts; the \$10,000.00 payment from the Lubec Water & Electric District; the Snowmobile Excise Refund; the Boat Excise Tax Receipts in the amount of \$3,560.50; plus surplus, if any, existing at the time of the 1985 commitment, for the purpose of reducing said commitment. (Budget Committee recommends approval.)

2:54 PM



2:54 PM

Annual Meeting Warrant (Continued):

*passed* ARTICLE 30. To see if the Town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon to the immediate previous owner, owner's mother, father, son or daughter; if rejected by them, property to be sold by bid, Selectmen reserving the right to accept or reject any or all bids. A notice of sale to be posted at the entrance to the Town Office, and by advertising in a newspaper having general circulation in the municipality at least 14 days and not more than 21 days before bids are to be opened at a public meeting of the Board at a time and place indicated in the bid announcement, and to execute quit claim deeds for such property.

*passed* ARTICLE 31. To see if the Town will vote to approve the order of discontinuance of the Doherty Road, so-called (in West Lubec), filed by the municipal officers with the Town Clerk. *~1.7 miles -*

*passed* ARTICLE 32. Shall an ordinance entitled "Shellfish Conservation Ordinance" for the Town of Lubec be enacted?

*passed* ARTICLE 33. To see if the Town will vote to set December 31, 1985 as the date taxes shall be due and payable and to see if the Town will fix an interest rate of 10%.

**Appropriations for Federal Revenue Sharing  
Payments to Lubec (\$36,398.70)**

*passed* ARTICLE 34. To see if the Town will vote to appropriate \$4,822.00 from FRS for General Assistance. (Budget Committee recommends approval.)

*passed* ARTICLE 35. To see if the Town will vote to appropriate \$10,481.70 from FRS for the purpose of adding to the existing FRS Landfill account. (Budget Committee recommends approval.) *\$17,750*

*passed* ARTICLE 36. To see if the Town will vote to appropriate \$9,350.00 from FRS to pay our fifth bond payment (interest \$4,850.00 and principal \$4,500.00) due FHA on our Commercial Pier. (Budget Committee recommends approval.)

3:13 PM

3:13 PM

51

Annual Meeting Warrant (Continued):

*passed* ARTICLE 37. To see if the Town will vote to appropriate \$5,000.00 from FRS to add to the existing Town Revaluation Reserve Fund. (Budget Committee recommends approval.)

*Passed* ARTICLE 38. To see if the Town will vote to appropriate from FRS \$1,745.00 for support of the Municipal Building. (Budget Committee recommends approval.)

*passed* ARTICLE 39. To see if the Town will vote to appropriate \$5,000.00 from FRS for an Equipment Reserve Fund, and for the Selectmen to spend monies from this account as they deem necessary. (Budget Committee recommends approval.)

The Registrar of Voters will hold hours at the Lubec Town Office for the purpose of correcting the voting list from 8:30 a.m. to 4:00 p.m. March 20, 21, and 22, 1985.

Dated at Lubec, Maine, March 16, 1985.

Carlton R. Leighton

John B. Lawrence

Emery L. Hallett

William A. Corey

Municipal Officers of Lubec

A true copy.

ATTEST: Marylyn C. Curtis, Town Clerk

Constable's Return

Washington ss

State of Maine

By virtue of the within warrant, to me directed, I have warned and notified the inhabitants of the Town of Lubec to assemble at the time and place therein named by posting an attested copy of the within warrant at Lubec Gymnasium and caused to be posted at Lubec Post Office, Campbell's Store in West Lubec, North Lubec P.O., so-called, McFadden's Store at the Ridge, Jones' Store on South Lubec Corner, Fitzhenry's Store at Dixie, Tip's Lunch and the Lubec Town Office, the same being public and conspicuous places within said town on the 16th day of March in the year of our Lord 1985, the same being at least seven days before the time appointed for said meeting.

Ivan L. Archer, Constable

3:17 PM

**FINANCIAL STATEMENT  
LUBEC WATER & ELECTRIC DISTRICT**

**Gray, Horton & McFarland**  
Certified Public Accountants  
Ellsworth, Maine 04605

March 31, 1984

Trustees  
Lubec Water & Electric District  
Lubec, Maine

We have examined the balance sheet of the Lubec Water and Electric District as of December 31, 1983, and the related statements of income and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the Lubec Water and Electric District at December 31, 1983, and the results of its operations and the changes in its financial position for the year then ended, in conformity with generally accepted public utility accounting principles and the requirements of the Maine Public Utilities Commission.

Gray, Horton and McFarland

**Lubec Water & Electric District**  
**WATER DEPARTMENT**  
**Balance Sheet as at December 31, 1983**

<u>Assets</u>	<u>1982</u>	<u>1983</u>
Operating Property - Water	411,163.00	417,173.00
Construction in Progress	.00	415,249.00
Special Funds	2,362.00	2,879.00
Cash	6,870.00	11,500.00
Material & Supplies	9,670.00	13,350.00
Accounts Receivable	3,350.00	14,595.00
Regulatory Suspence	.00	1,400.00
Other Deferred Debits	768.00	.00
Total Assets	<u>434,183.00</u>	<u>876,146.00</u>
<u>Liabilities &amp; Other Credits</u>		
Long Term Debt	25,726.00	25,163.00
Due Electric Division	50,375.00	43,875.00
Notes Payable - Bank	1,338.00	416,141.00
Accounts Payable	563.00	1,088.00
Other Current Liabilities	652.00	898.00
Reserve for Depreciation	174,368.00	187,710.00
Sinking Fund Reserve	2,362.00	2,879.00
Contributions - Aid to Construction	4,952.00	4,952.00
Debt Retired thru Surplus	30,635.00	38,144.00
Earned Surplus	143,212.00	155,296.00
Total Liabilities	<u>434,183.00</u>	<u>876,146.00</u>



**WATER DEPARTMENT**  
**Statement of Changes in Financial Position**  
For Year Ended December 31, 1983

**Funds Provided by:**

## Operations:

Net Income for Year	12,086.00
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## Add - Charges not requiring funds:

Depreciation	11,264.00
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Amortization	768.00
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	<u>12,032.00</u>
--	------------------

	<u>24,118.00</u>
--	------------------

Construction Loans	415,249.00
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Salvage	2,227.00
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	<u>441,594.00</u>
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**Funds Applied to:**

Property Additions	6,161.00
--------------------	----------

Construction in Progress	415,249.00
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Regulatory Expense	1,400.00
--------------------	----------

	<u>422,810.00</u>
--	-------------------

	<u><u>18,784.00</u></u>
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**.Working Capital Increase Composed of**

## Increases in:

Cash	4,630.00
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Materials and Supplies	3,680.00
------------------------	----------

Accounts Receivable	11,245.00
---------------------	-----------

	<u>19,555.00</u>
--	------------------

Accounts Payable	525.00
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Other Current Liabilities	246.00
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	<u>771.00</u>
--	---------------

	<u><u>18,784.00</u></u>
--	-------------------------

# WATER DEPARTMENT OPERATION & MAINTENANCE

	1982	1983
Purification Labor	78.00	.00
Purification Supplies & Expenses	1,565.00	818.00
Pumping Labor	393.00	575.00
Power Purchased	8,312.00	6,577.00
Misc. Supplies & Expense	914.00	1,066.00
Supervision	2,878.00	5,007.00
Distribution Operating Labor	5,412.00	5,817.00
Misc. Dist. Supplies & Expenses	13.00	667.00
Repair - Purification Equipment	62.00	13.00
Repair - Pump Station Bldg & Fixt.	502.00	170.00
Repair - Pumping Equipment	350.00	921.00
Repair - Storage Reservoir & S'pipe	1,489.00	403.00
Repair - Distribution Mains	2,101.00	2,655.00
Repairs to Services	2,086.00	1,910.00
Repairs to Meters	156.00	142.00
Repairs to Hydrants	352.00	1,028.00
Other Distribution Maintenance	52.00	.00
General Repairs	354.00	388.00
Customer Billing & Accounting	7,211.00	7,030.00
Misc. Account. & Collect. Expense	15.00	28.00
Salary & Expense - General Officers	3,481.00	3,892.00
Gen. Office Supplies & Expense	2,378.00	3,058.00
Misc. General Expenses	674.00	834.00
Law Expenses	36.00	.00
Insurance	1,310.00	1,385.00
Transportation Expense	2,365.00	1,525.00
Undistributed Adjustments	768.00	768.00
Employees Welfare Expenses	6,777.00	9,021.00
Regulatory Commission Expenses	534.00	200.00
General Rents	22.00	12.00
Total Oper. & Maint. Expense	<u>52,640.00</u>	<u>55,910.00</u>

**WATER DEPARTMENT**  
**Comparative Income Statement**

	1982	1983	Increase (Decrease)
Operating Revenues:			
Metered Residential	40,933.00	54,407.00	
Metered Commercial	4,503.00	5,170.00	
Metered Industrial	2,421.00	3,812.00	
Metered Governmental	536.00	281.00	
Public Fire Protection	23,618.00	27,984.00	
Private Fire Protection	704.00	871.00	
Miscellaneous	28.00	66.00	
	<u>72,743.00</u>	<u>92,591.00</u>	<u>19,848.00</u>
Operating Expenses:			
Operation & Maint.	54,080.00	55,910.00	1,830.00
Depreciation	7,600.00	11,264.00	3,664.00
Uncollectibles	510.00	219.00	(291.00)
	<u>62,190.00</u>	<u>67,393.00</u>	<u>5,203.00</u>
Net Operating Revenue	10,553.00	25,198.00	14,645.00
Merchandising & Jobbing	1,110.00	667.00	(443.00)
Interest Revenue	184.00	153.00	(31.00)
Miscellaneous	132.00	50.00	(82.00)
	<u>11,979.00</u>	<u>26,068.00</u>	<u>14,089.00</u>
Debt Expense:			
Interest	1,760.00	1,357.00	(403.00)
Debt Retired	7,400.00	7,508.00	108.00
Sinking Fund Transfer	547.00	517.00	(30.00)
Town of Lubec	4,600.00	4,600.00	.00
	<u>14,307.00</u>	<u>13,982.00</u>	<u>(325.00)</u>
Net Income (Loss)	<u>(2,328.00)</u>	<u>12,086.00</u>	<u>14,414.00</u>

**Lubec Water & Electric District**  
**ELECTRIC DEPARTMENT**  
**Balance Sheet as at December 31, 1983**

<u>Assets</u>	<u>1982</u>	<u>1983</u>
Fixed: Operating Property Electric	752,525.00	620,822.00
Current:		
Cash	4,949.00	6,918.00
Accounts Receivable	17,720.00	18,783.00
Materials & Supplies	57,280.00	69,702.00
Accrued Utility Revenue	44,674.00	51,912.00
Other:		
Cash - Savings	6,466.00	5,819.00
Due from Water Department	50,375.00	43,875.00
Deferred Charges:		
Fuel Adjustment	13,654.00	.00
Deferred Rate Expense	8,932.00	6,071.00
Total Assets	<u>956,575.00</u>	<u>823,902.00</u>
<u>Liabilities &amp; Other Credits</u>		
Long Term Debt	24,431.00	18,831.00
Current Liabilities:		
Notes Payable	10,000.00	.00
Accounts Payable	97,426.00	104,770.00
Tax Collections & Accruals	2,069.00	2,524.00
Reserve for Depreciation	391,037.00	259,375.00
Contribution - Aid of Construction	9,516.00	14,189.00
Long Term Debt Retired	115,102.00	120,702.00
Earned Surplus	<u>306,994.00</u>	<u>303,511.00</u>
	<u>956,575.00</u>	<u>823,902.00</u>



**ELECTRIC DEPARTMENT**  
**Statement of Changes in Financial Position**  
**For Year Ended December 31, 1983**

**Funds Provided by:**

Net Income for year (loss) (13,873.00)

Add: Items not affecting working capital

Depreciation 25,839.00

Amortization - net 16,515.00

42,354.00

28,481.00

Water Debt Repaid 6,500.00

Cash Savings Withdrawn-net 647.00

Contribution - Aid of Construction 4,673.00

11,820.00

40,301.00

**Application of Funds:**

Property Additions 27,188.00

Less: Retired Material Salvaged 1,391.00

25,797.00

**Increase in Working Capital**

14,504.00

**Changes in Components of Working Capital:**

**Increase in Current Assets:**

Cash 1,969.00

Accounts Receivable 1,064.00

Inventory 9,270.00

12,303.00

**Increase (Decrease) in Current Liab.:**

Notes Payable (10,000.00)

Accounts Payable 7,344.00

Accrued Taxes 455.00

2,201.00

**Increase in Working Capital as above**

14,504.00

**ELECTRIC DEPARTMENT**  
**Comparative Income Statement**

	<u>1982</u>	<u>1983</u>
Utility Revenue:		
Domestic	355,724.00	394,010.00
Commercial	108,399.00	106,950.00
Power	97,692.00	122,700.00
Street Lighting	4,894.00	5,542.00
Interdepartmental Sales	8,312.00	6,578.00
Area Lighting	4,749.00	4,849.00
Rent	1,840.00	1,860.00
All Other	138.00	1,164.00
	<u>581,748.00</u>	<u>643,653.00</u>
Utility Expenses:		
Purchased Power	402,120.00	461,656.00
Generation	4,342.00	3,106.00
Operation & Distribution:		
Supervision	10,216.00	12,530.00
All Other	16,512.00	17,279.00
Maintenance of Distribution:		
Poles, Fixtures & Conductors	2,782.00	961.00
Street Lighting	407.00	188.00
Customer Accounting	27,856.00	28,215.00
Administration & General:		
Salaries - Officers	13,767.00	15,827.00
General Office Expense	11,355.00	9,133.00
Law Expense	2,318.00	4,620.00
Insurance	5,394.00	5,443.00
Transportation	10,768.00	7,091.00
Rents	64.00	48.00
Maintenance of Gen. Property	1,075.00	700.00
Employee's Welfare	23,722.00	26,007.00
Inventory Adjustment	60.00	.00
Miscellaneous	2,838.00	3,375.00
Regulatory	.00	3,079.00
Total Operation & Maintenance	<u>535,596.00</u>	<u>599,258.00</u>

**ELECTRIC DEPARTMENT**  
**Comparative Income Statement**

	1982	1983	Increase (Decrease)
Revenue Brought Forward	581,748.00	643,653.00	61,905.00
Oper. & Maint. Forward	535,596.00	599,258.00	63,662.00
Taxes	166.00	425.00	259.00
Depreciation	17,710.00	25,839.00	8,129.00
Uncollectible Revenue	1,973.00	4,673.00	2,700.00
Total Utility Expense	555,445.00	630,195.00	74,750.00
Net Operating Revenue	26,303.00	13,458.00	(12,845.00)
Other Income:			
Net from Merchandise			
& Jobbing	484.00	1,153.00	669.00
Interest	1,410.00	369.00	(1,041.00)
All Other	525.00	1,015.00	490.00
	<u>28,722.00</u>	<u>15,995.00</u>	<u>(12,727.00)</u>
Other Expense:			
Interest	5,298.00	5,214.00	(84.00)
Misc. Amortization	18,216.00	13,654.00	(4,562.00)
Debt Retirement	5,600.00	5,600.00	.00
Town of Lubec	5,400.00	5,400.00	.00
	<u>34,514.00</u>	<u>29,868.00</u>	<u>4,646.00</u>
Net Income for Year	<u>(5,792.00)</u>	<u>(13,873.00)</u>	<u>(8,081.00)</u>

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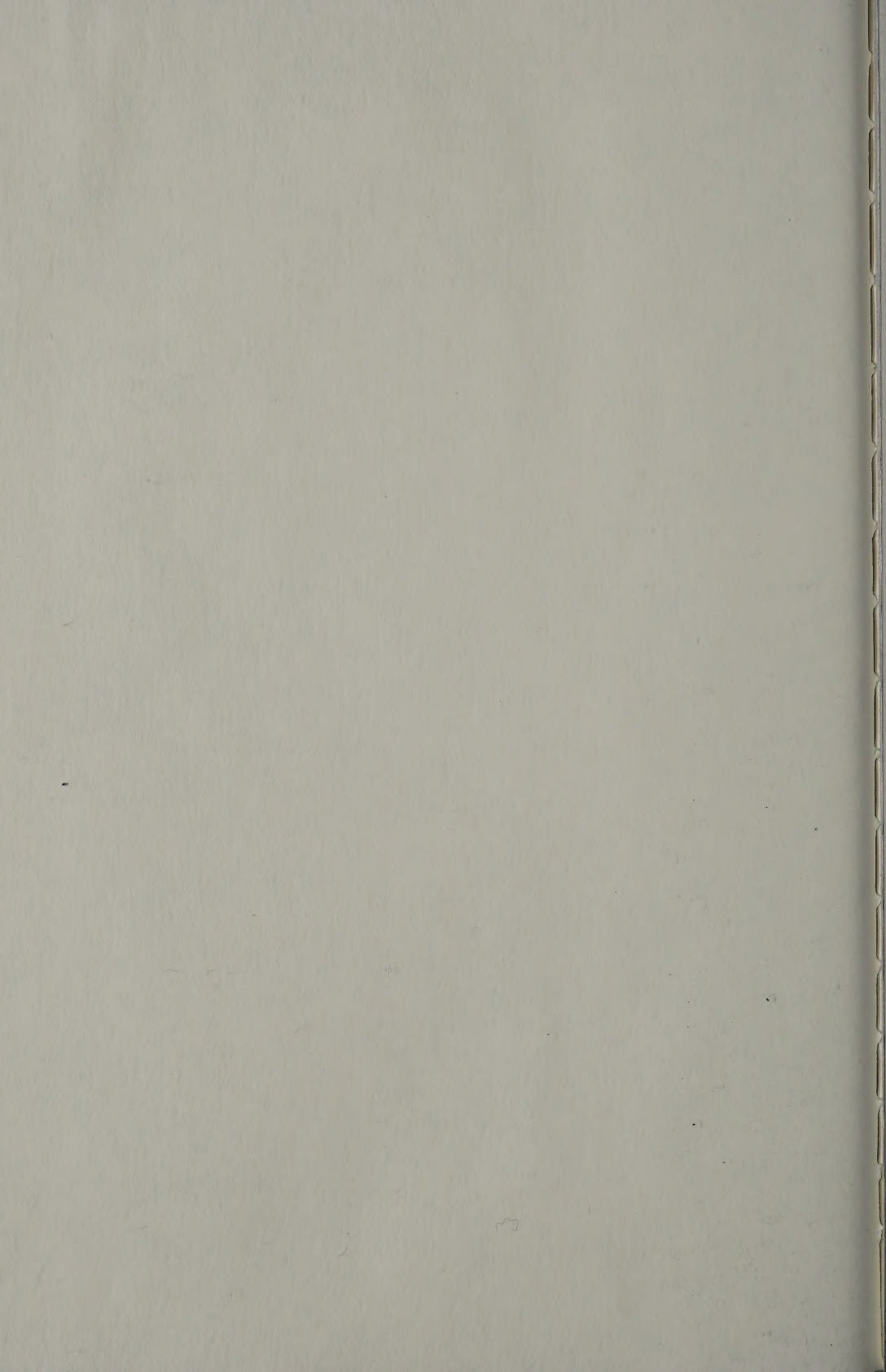
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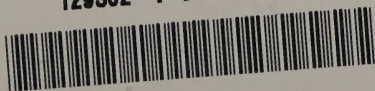








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